

**Auditing Procedures Report**

Issued under P.A. 2 of 1968, as amended and P.A. 71 of 1919, as amended

Local Government Type <input type="checkbox"/> County <input type="checkbox"/> City <input type="checkbox"/> Twp <input type="checkbox"/> Village <input checked="" type="checkbox"/> Other		Local Unit Name Western Wayne Narcotics		County Wayne
Fiscal Year End September 30, 2006	Opinion Date December 22, 2006	Date Audit Report Submitted to State January 4, 2007		

We affirm that:


We are certified public accountants licensed to practice in Michigan.

We further affirm the following material, "no" responses have been disclosed in the financial statements, including the notes, or in the Management Letter (report of comments and recommendations).

	YES	NO	Check each applicable box below. (See instructions for further detail.)
1	<input checked="" type="checkbox"/>	<input type="checkbox"/>	All required component units/funds/agencies of the local unit are included in the financial statements and/or disclosed in the reporting entity notes to the financial statements as necessary.
2	<input checked="" type="checkbox"/>	<input type="checkbox"/>	There are no accumulated deficits in one or more of this unit's unreserved fund balances/unrestricted net assets (P.A. 275 of 1980) or the local unit has not exceeded its budget for expenditures.
3	<input checked="" type="checkbox"/>	<input type="checkbox"/>	The local unit is in compliance with the Uniform Chart of Accounts issued by the Department of Treasury.
4	<input checked="" type="checkbox"/>	<input type="checkbox"/>	The local unit has adopted a budget for all required funds.
5	<input type="checkbox"/>	<input checked="" type="checkbox"/>	A public hearing on the budget was held in accordance with State statute.
6	<input checked="" type="checkbox"/>	<input type="checkbox"/>	The local unit has not violated the Municipal Finance Act, an order issued under the Emergency Municipal Loan Act, or other guidance as issued by the Local Audit and Finance Division.
7	<input checked="" type="checkbox"/>	<input type="checkbox"/>	The local unit has not been delinquent in distributing tax revenues that were collected for another taxing unit.
8	<input checked="" type="checkbox"/>	<input type="checkbox"/>	The local unit only holds deposits/investments that comply with statutory requirements.
9	<input checked="" type="checkbox"/>	<input type="checkbox"/>	The local unit has no illegal or unauthorized expenditures that came to our attention as defined in the Bulletin for Audits of Local Units of Government in Michigan, as revised (see Appendix H of Bulletin).
10	<input checked="" type="checkbox"/>	<input type="checkbox"/>	There are no indications of defalcation, fraud or embezzlement, which came to our attention during the course of our audit that have not been previously communicated to the Local Audit and Finance Division (LAFD). If there is such activity that has not been communicated, please submit a separate report under separate cover.
11	<input checked="" type="checkbox"/>	<input type="checkbox"/>	The local unit is free of repeated comments from previous years.
12	<input checked="" type="checkbox"/>	<input type="checkbox"/>	The audit opinion is UNQUALIFIED.
13	<input checked="" type="checkbox"/>	<input type="checkbox"/>	The local unit has complied with GASB 34 or GASB 34 as modified by MCGAA Statement #7 and other generally accepted accounting principles (GAAP).
14	<input type="checkbox"/>	<input checked="" type="checkbox"/>	The board or council approves all invoices prior to payment as required by charter or statute.
15	<input checked="" type="checkbox"/>	<input type="checkbox"/>	To our knowledge, bank reconciliations that were reviewed were performed timely.

If a local unit of government (authorities and commissions included) is operating within the boundaries of the audited entity and is not included in this or any other audit report, nor do they obtain a stand-alone audit, please enclose the name(s), address(es), and a description(s) of the authority and/or commission.

I, the undersigned, certify that this statement is complete and accurate in all respects.

<b>We have enclosed the following:</b>		Enclosed	Not Required (enter a brief justification)	
Financial Statements		<input checked="" type="checkbox"/>		
The letter of comments and recommendations.		<input checked="" type="checkbox"/>		
Other (Describe)		<input type="checkbox"/>		
Certified Public Account (Firm Name) McGuire & McDole CPAs			Telephone Number 734-854-5044	
Street Address 6588 Secor Road			City Lambertville	State MI
			Zip 48144	
Authorizing CPA Signature 		Printed Name Donavon McGuire		License Number 1101008386



*McGuire & McDole*  
*Certified Public Accountants*

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December 22, 2006

Board of Directors  
Western Wayne Narcotics  
18050 Deering  
Livonia, MI 48152

Dear Board Members,

Our audit of the financial statements of Western Wayne Narcotics for the year ended September 30, 2006, was made in accordance with the generally accepted auditing standards which require that we determine that existing internal controls, accounting procedures and accounting records are adequate to allow us to express an opinion on the financial statements of the Organization. The scope of our audit is not intended to be a detailed review of all systems and procedures; therefore, this report should not be considered all inclusive.

As a result of our audit, we have the following comment:

Grant Billing – The HIDTA Grant should be billed at least quarterly.

We would like to take this opportunity to thank everyone who provided assistance to us during our audit. If you have any questions regarding any of the suggestions noted above or would like assistance in their implementation, please contact us.

Sincerely,

McGuire & McDole  
Certified Public Accountants

**WESTERN WAYNE NARCOTICS**

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**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2006**

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INDEPENDENT AUDITOR'S REPORT

Western Wayne Narcotics  
18050 Deering  
Livonia, MI 48152

To the Board:

We have audited the accompanying financial statements of Western Wayne Narcotics as of and for the year ended September 30, 2006, as listed in the table of contents. These financial statements are the responsibility of Western Wayne Narcotics' management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

As discussed in Note 6, the scope of this audit does not include the Property Room.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Western Wayne Narcotics as of September 30, 2006, and the changes in financial position for the year then ended in conformity with generally accepted accounting principles in the United States of America.

The management's discussion and analysis on pages 2 through 3 is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consist principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion in it.

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Western Wayne Narcotic's financial statements. The required supplementary budgetary comparison is presented for purposes of additional analysis and is not a required part of the basic financial statements. The required supplementary budgetary comparison has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

*McGuire & McDole*

McGuire & McDole  
Certified Public Accountants

December 22, 2006

**Using this Annual Report**

This annual report consists of two types of financial statements. The Statement of Net Assets and the Statement of Activities provide information about the activities of the Organization as a whole and present a longer-term view of the Organization's finances. Fund financial statements tell how these services were financed in the short-term, as well as what remains for future spending.

**The Organization as a Whole**

The Organization's net assets increased 8.5% from a year ago – increasing from \$1,488.3 thousand to \$1,615.4 thousand. In a condensed format, the table below shows a comparison of the net assets (in thousands of dollars) as of the current date to the prior year:

	2006	2005
Current Assets	\$ 1,419.7	\$ 1,134.6
Noncurrent Assets	360.8	364.4
Total Assets	<u>1,780.5</u>	<u>1,499.0</u>
Accrued Liabilities	17.5	1.0
Pending Forfeitures	147.6	9.7
Total Liabilities	<u>165.1</u>	<u>10.7</u>
Net Assets		
Invested in Capital Assets	360.8	364.4
Unrestricted (Deficit)	<u>1,254.6</u>	<u>1,123.9</u>
Total Net Assets	<u>\$ 1,615.4</u>	<u>\$ 1,488.3</u>

Unrestricted net assets--the part of net assets that can be used to finance day to day operations, increased by \$130.7. This represents an increase of approximately 11.6%. The current level of unrestricted net assets for our activities stands at \$1,254.6, or about 452% of expenditures. This is within the targeted range set by the Organization Board.

The following table shows the changes of the net assets (in thousands of dollars) as of the current date to the prior year:

	2006	2005
Revenues		
Federal Grants	\$ 98.2	\$ 122.8
Forfeitures - Federal	185.9	997.6
Forfeitures - State	70.2	31.8
Contributions from Local Units	3.2	3.2
Interest	46.8	17.8
Other	<u>-</u>	<u>2.4</u>
Total Revenues	<u>404.3</u>	<u>1,175.6</u>
Expenses		
Public Safety	<u>277.3</u>	<u>615.9</u>
Total Expenses	<u>277.3</u>	<u>615.9</u>
Change in Net Assets	<u>\$ 127.0</u>	<u>\$ 559.7</u>

The Organization's net assets continue to remain healthy. Total revenues decreased by \$771.3, and total expenses decreased by \$338.6. As a result, net assets were increased by \$127.0.

**Activities**

The Organization's total revenues decreased by approximately \$771.3 thousand, primarily due a decrease in forfeitures. Federal grants also decreased.

Expenses decreased by about \$338.6 during the year. This was primarily the result of distributions to participating governments.

**Budgetary Highlights**

Over the course of the year, the Organization Board did not amend the budget. The Organization overall stayed below budget, resulting in total expenditures \$191.7 below budget.

**Capital Asset and Debt Administration**

At the end of fiscal 2006, the Organization had \$360.8 invested in capital assets, including equipment and leasehold improvements. The Organization currently has no debt .

**Economic Factors and Next Year's Budgets**

The Organization's budget for 2007 calls for revenues of \$440,078 and expenditures to be approximately \$448,600, with the difference being provided by fund balance.

**Contacting the Organization's Management**

This financial report is intended to provide a general overview of the Organization's finances and to show the Organization's accountability for the money it receives. If you have questions about this report or need additional information, we welcome you to contact our office.

GOVERNMENTAL FUND BALANCE SHEET - STATEMENT OF NET ASSETS  
SEPTEMBER 30, 2006

	<i>General Fund Modified Accrual Basis</i>	<i>Adjustments</i>	<i>Statement of Net Assets</i>
<b>Assets</b>			
Cash	\$ 1,111,688	\$ -	\$ 1,111,688
Investments	255,972	-	255,972
Due from State	28,565	-	28,565
Due From Canton Township	23,500	-	23,500
	<u>1,419,725</u>	<u>-</u>	<u>1,419,725</u>
<i>Capital Assets:</i>			
Equipment	-	220,747	220,747
Leasehold Improvements	-	316,775	316,775
Less Accumulated Depreciation	-	(176,760)	(176,760)
	<u>-</u>	<u>360,762</u>	<u>360,762</u>
Total Assets	<u>\$ 1,419,725</u>	<u>\$ 360,762</u>	<u>1,780,487</u>
<b>Liabilities</b>			
Accrued Liabilities	\$ 17,543	\$ -	17,543
Pending Forfeitures	147,559	-	147,559
Total Liabilities	<u>165,102</u>	<u>-</u>	<u>165,102</u>
<b>Fund Balance</b>			
Fund Balances - Unreserved	<u>1,254,623</u>	<u>(1,254,623)</u>	<u>-</u>
Total Fund Equities	<u>1,254,623</u>	<u>(1,254,623)</u>	<u>-</u>
Total Liabilities and Fund Balance	<u>\$ 1,419,725</u>		
<b>Net Assets</b>			
Invested in Capital Assets		360,762	360,762
Unrestricted		<u>1,254,623</u>	<u>1,254,623</u>
Total Net Assets		<u>\$ 1,615,385</u>	<u>\$ 1,615,385</u>

See Accompanying Notes to the Financial Statements.



**WESTERN WAYNE NARCOTICS**

**STATEMENT OF GOVERNMENTAL FUND REVENUE, EXPENDITURES  
AND CHANGES IN FUND BALANCE - STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED SEPTEMBER 30, 2006**

	<i>General Fund Modified Accrual Basis</i>	<i>Adjustments</i>	<i>Statement of Activities</i>
<b>Revenue:</b>			
Federal Grants	\$ 98,205	\$ -	\$ 98,205
Forfeitures - Federal	185,871	-	185,871
Forfeitures - State	70,213	-	70,213
Contributions from Local Units	3,230	-	3,230
Interest	46,846	-	46,846
Total Revenue	<u>404,365</u>	<u>-</u>	<u>404,365</u>
<b>Expenditures:</b>			
Public Safety:			
Administrative	2,121	-	2,121
Communications	20,360	-	20,360
Capital Outlay	15,455	(10,153)	5,302
Depreciation	-	26,148	26,148
Contract Services	18,333	-	18,333
Investigative	31,958	(12,333)	19,625
Forfeiture Expenditures	1,609	-	1,609
Office	6,361	-	6,361
Officer's Overtime	43,054	-	43,054
Office Wages	38,019	-	38,019
Payroll Taxes	2,914	-	2,914
Training	4,886	-	4,886
Vehicle	88,616	-	88,616
Total Expenditures	<u>273,686</u>	<u>3,662</u>	<u>277,348</u>
Excess of Revenue Over (Under) Expenditures	130,679	(3,662)	127,017
Fund Balance / Net Assets - Beginning	<u>1,123,944</u>	<u>364,424</u>	<u>1,488,368</u>
Fund Balance / Net Assets - Ending	<u><u>\$ 1,254,623</u></u>	<u><u>\$ 360,762</u></u>	<u><u>\$ 1,615,385</u></u>

See Accompanying Notes to the Financial Statements.

## **WESTERN WAYNE NARCOTICS**

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### NOTES TO THE FINANCIAL STATEMENTS

- NOTE 1 - *Summary of Significant Accounting Policies*
- NOTE 2 - *Reconciliation of Organization-wide and Fund Financial Statements*
- NOTE 3 - *Stewardship, Compliance and Accountability*
- NOTE 4 - *Deposits and Investments*
- NOTE 5 - *Capital Assets*
- NOTE 6 - *Property Room*
- NOTE 7 - *Interlocal Agreement*
- NOTE 8 - *Leases*
- NOTE 9 - *Other Post-employment Benefits*
- NOTE 10 - *Employee Retirement Plan*
- NOTE 11 - *Pending Litigation*

**Note 1 - Summary of Significant Accounting Policies**

The accounting policies of Western Wayne Narcotics conform to accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units. The following is a summary of the significant accounting policies used by Western Wayne Narcotics:

**A - Reporting Entity**

Western Wayne Narcotics was formed in 1986 as a cooperative narcotics enforcement effort, between participating western Wayne County communities and the Michigan State Police. The accompanying financial statements present only the financial information for the Organization.

**B - Organization-Wide and Fund Financial Statements**

The organization-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the activities of the organization.

**C - Measurement Focus, Basis of Accounting and Financial Statement Presentation**

The organization-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenue is recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenue is recognized as soon as it is both measurable and available. Revenue is considered to be available if it is collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the organization considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

**D. Assets, Liabilities, and Net Assets or Equity**

Bank Deposits and Investments--Cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with a maturity of three months or less when acquired. Investments are stated at fair value.

Receivables and Payables--All trade receivables are shown as net of allowance for uncollectible amounts.

Inventories and Prepaid Items--Inventories are valued at cost, on a first-in, first-out basis. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased. Certain payments to vendors reflect costs applicable to future fiscal years and are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets--Capital assets, which include equipment and leasehold improvements are reported in the governmental activities column in the organization-wide financial statements. Capital assets are defined by the government as assets with an initial individual cost of more than \$500 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. Interest incurred during the construction of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Equipment and leasehold improvements are depreciated using the straight-line method over the following useful lives:

Machinery and Equipment	5 to 10 years
Leasehold Improvements	40 years

**Note 1 - Summary of Significant Accounting Policies (Continued)**

Compensated Absences (Vacation and Sick Leave)--It is the organization's policy to permit employees to accumulate earned but unused sick and vacation pay benefits. There is no liability for unpaid accumulated sick leave since the organization does not have a policy to pay any amounts when employees separate from service with the organization. All vacation pay is accrued when incurred in the organization-wide, financial statements. The organization currently has no obligations.

Fund Equity--In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

**Note 2 - Reconciliation of Organization-wide and Fund Financial Statements**

Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the organization-wide statement of activities.

The governmental fund statement of revenues, expenditures, and changes in fund balances includes an adjustment between net changes in fund balances and changes in net assets as reported in the *organization-wide statement of activities*. One element of that adjustment is governmental funds report capital outlays as expenditures; in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital outlay	\$ (22,486)
Depreciation	26,148
	<u>\$ 3,662</u>

**Note 3 - Stewardship, Compliance and Accountability**

Budgetary Information--Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. All annual appropriations lapse at fiscal year end. The legal level of budgetary control adopted by the governing body is the department level. (i.e., The level at which expenditures may not legally exceed appropriations). Any revisions that alter the total expenditures of any activity must be approved by the Organization Board.

Amounts encumbered for purchase orders, contracts, etc., are not tracked during the year. Budget appropriations are considered to be spent once the goods are delivered or the services rendered.

**Note 4 - Deposits and Investments**

Michigan Compiled Laws, Section 129.91, authorizes the local governmental unit to make deposits and invest in the accounts of federally insured banks, credit unions, and savings and loan associations which have an office in Michigan. The local unit is allowed to invest in bonds, securities and other direct obligations of the United States or any agency or instrumentality of the United States; United States government or federal agency obligations; repurchase agreements; bankers' acceptance of United States banks; commercial paper rated within the two highest classifications which mature not more than 270 days after the date of purchase; obligations of the State of Michigan or its political subdivisions which are rated as investment grade; and mutual funds composed of investment vehicles which are legal for direct investment by local units of government in Michigan.

**Note 4 - Deposits and Investments (Continued)**

Western Wayne Narcotics' deposits and investment policy are in accordance with statutory authority.

At year-end, Western Wayne Narcotics' deposits and investments were reported in the basic financial statements in the following categories:

Cash	<u>\$ 1,111,688</u>
	<u>Fair Value</u>
Investments in mutual funds	<u>\$ 255,972</u>

The bank balance of the organization's deposits is \$1,123,262, of which \$100,000 is covered by federal depository insurance.

**Custodial Credit Risk of Bank Deposits**

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The Organization evaluates each financial institution and assesses the risk level of each one, those with adequate risk levels are used for deposits. The Organization has no policy for this risk.

**Custodial Credit Risk of Investments**

Custodial credit risk is the risk that, in the event of the failure of the counterparty, the Organization will not recover the value of its investments or collateral securities that are in the custody of an outside party. The Organization has only investments in mutual funds in the amount of \$255,972 which are uninsured, unregistered and held by counterparties for the particular securities. The Organization has no policy for this risk.

**Interest Rate Risk**

Interest rate risk is the risk that the value on investments will decrease as a result of a rise in interest rates. The Organization has no policy with respect to investment maturities or interest rate risk.

**Credit Risk**

State law limits investments in commercial paper to the top two ratings issued by a nationally recognized statistical rating organizations. The Organization follows the state guidelines and has no investments in this category. The Organization has no policy for this risk.

**Note 5 - Capital Assets**

Capital asset activity of the organization for the current year was as follows:

	<i>Beginning Balance</i>	<i>Increases</i>	<i>Decreases</i>	<i>Ending Balance</i>
<b><u>Governmental Activities</u></b>				
Capital Assets Being Depreciated:				
Machinery and Equipment	\$ 207,461	\$ 13,286	\$ -	\$ 220,747
Leasehold Improvements	307,575	9,200	-	316,775
Subtotal	<u>515,036</u>	<u>22,486</u>	<u>-</u>	<u>537,522</u>
Less Accumulated Depreciation for:				
Machinery and Equipment	125,433	18,344	-	143,777
Leasehold Improvements	25,179	7,804	-	32,983
Subtotal	<u>150,612</u>	<u>26,148</u>	<u>-</u>	<u>176,760</u>
Net Capital Assets Being Depreciated	<u>364,424</u>	<u>(3,662)</u>	<u>-</u>	<u>360,762</u>
Governmental Activities Capital Total				
Capital Assets--Net of Depreciation	<u>\$ 364,424</u>	<u>\$ (3,662)</u>	<u>\$ -</u>	<u>\$ 360,762</u>

Depreciation expense was charged to programs of the organization as follows:

Public Safety	<u>\$ 26,148</u>
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**Note 6 - Property Room**

The audit of Western Wayne Narcotics excludes an audit of the property room, which contains items that are held as evidence in investigations. The property room did contain cash seized and being held as evidence as of September 30, 2006. Periodically this property room is extensively inspected by the Michigan State Police.

**Note 7 - Interlocal Agreement**

Western Wayne Narcotics does not have an interlocal agreement written between the participating government's. It does, however, have bylaws written and signed by the participating heads of each of the respective law enforcement agencies involved in this joint enterprise.

**Note 8 - Leases**

The Organization had no lease obligations at September 30, 2006.

**Note 9 - Other Post-employment Benefits**

The Organization has no other post-employment benefit plans.

**Note 10 - Employee Retirement Plan**

The Organization has no retirement plan.

**Note 11 - Pending Litigation**

At present, there are no cases of litigation.

**WESTERN WAYNE NARCOTICS**  
**BUDGETARY COMPARISON SCHEDULE**  
**GENERAL FUND**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2006**

	<i>Budgeted Amounts</i>		<i>Actual</i>	<i>Variance With</i>
	<i>Original</i>	<i>Final</i>	<i>Amounts</i>	<i>Final Budget</i>
				<i>Positive</i>
				<i>(Negative)</i>
<b><i>Fund Balance - Beginning</i></b>	<b><u>\$ 1,123,944</u></b>	<b><u>\$ 1,123,944</u></b>	<b><u>\$ 1,123,944</u></b>	<b><u>\$ -</u></b>
<b><i>Resources (Inflows)</i></b>				
Federal Grants	125,000	125,000	98,205	(26,795)
Forfeitures - Federal	-	-	185,871	185,871
Forfeitures - State	-	-	70,213	70,213
Contributions from Local Units	21,500	21,500	3,230	(18,270)
Interest	15,200	15,200	46,846	31,646
<b><i>Total Resources (Inflows)</i></b>	<b><u>161,700</u></b>	<b><u>161,700</u></b>	<b><u>404,365</u></b>	<b><u>242,665</u></b>
<b><i>Amounts Available for Appropriation</i></b>	<b><u>1,285,644</u></b>	<b><u>1,285,644</u></b>	<b><u>1,528,309</u></b>	<b><u>242,665</u></b>
<b><i>Charges to Appropriations (Outflows)</i></b>				
Public Safety:				
Administrative			2,121	
Communications			20,360	
Capital Outlay			15,455	
Contract Services			18,333	
Investigative			31,958	
Forfeiture Expenditures			1,609	
Office			6,361	
Officer's Wages			43,054	
Office Wages			38,019	
Payroll Taxes			2,914	
Training			4,886	
Vehicle			88,616	
<b><i>Total Charges to Appropriations</i></b>	<b><u>465,368</u></b>	<b><u>465,368</u></b>	<b><u>273,686</u></b>	<b><u>191,682</u></b>
<b><i>Budgetary Balance - Ending</i></b>	<b><u>\$ 820,276</u></b>	<b><u>\$ 820,276</u></b>	<b><u>\$ 1,254,623</u></b>	<b><u>\$ 434,347</u></b>